



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jeanne Carroll **Phone #:** (406) 656-4471

(Signature)

(Date)

Chair, Board of Trustees: Rhonda Hogstad

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Community Dinner	LOCAL		
147	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A130545	84.358A
151	Title I, Part A, Improvement Grants	FEDERAL		84.010
153	Gifted and Talented	STATE		State
160	School Safety	LOCAL		
161	Title I Improving Basic Programs	FEDERAL		84.010A
163	Gifted and Talented	STATE		State
605	DONATIONS	LOCAL	LOCAL	LOCAL
809	State OTO FullTime Kindergarten Startup	STATE	State	state
812	Flex Forfeiture	LOCAL	Local	

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	219,121.35	9,776.39		
02	Taxes Receivable - Real and Personal (120-149)	4,345.89	582.72		
03	Taxes Receivable - Protested (150-159)	1,299.16	171.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	224,766.40	10,530.97		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,645.05	754.58		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	40,846.82			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	178,274.53	9,776.39		
52	TOTAL FUND BALANCE/EQUITY	219,121.35	9,776.39		
53	TOTAL LIABILITIES AND FUND BALANCE	224,766.40	10,530.97		

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,863.64	16,680.04	28,256.97	824.25
02	Taxes Receivable - Real and Personal (120-149)	15.22			
03	Taxes Receivable - Protested (150-159)	9.14			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			18,398.94	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,888.00	16,680.04	46,655.91	824.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	24.36			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,863.64	16,680.04	46,655.91	824.25
52	TOTAL FUND BALANCE/EQUITY	2,863.64	16,680.04	46,655.91	824.25
53	TOTAL LIABILITIES AND FUND BALANCE	2,888.00	16,680.04	46,655.91	824.25

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				13,533.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				13,533.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				13,533.34
52	TOTAL FUND BALANCE/EQUITY				13,533.34
53	TOTAL LIABILITIES AND FUND BALANCE				13,533.34

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,728.20			18,563.82
02	Taxes Receivable - Real and Personal (120-149)	3.52			1,115.16
03	Taxes Receivable - Protested (150-159)				347.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,731.72			20,026.08
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3.52			1,462.26
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	25,728.20			18,563.82
52	TOTAL FUND BALANCE/EQUITY	25,728.20			18,563.82
53	TOTAL LIABILITIES AND FUND BALANCE	25,731.72			20,026.08

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,397.38		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		5,397.38		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		5,397.38		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		5,397.38		
53	TOTAL LIABILITIES AND FUND BALANCE		5,397.38		

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			28,109.75	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			28,109.75	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			28,109.75	
52 TOTAL FUND BALANCE/EQUITY			28,109.75	
53 TOTAL LIABILITIES AND FUND BALANCE			28,109.75	



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		68,564.39		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		68,564.39		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		68,564.39		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		68,564.39		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		68,564.39		



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	417,721.71	432,384.04
1190	Penalties and Interest on Taxes	643.27	801.67
1510	Interest Earnings	1,071.79	1,726.55
1900	Other Revenue from Local Sources	532.52	332.72
1910	Rentals	180.00	0.00
3110	Direct State Aid	643,497.54	648,342.35
3111	Quality Educator	59,623.20	64,127.80
3112	At Risk Student	6,585.06	5,924.45
3113	Indian Education For All	4,916.40	4,865.04
3114	American Indian Achievement Gap	3,200.00	2,255.00
3115	State Spec Ed Allowable Cost Pymt to Districts	73,129.78	63,231.28
3116	Data For Achievement	3,615.00	4,660.00
3118	Natural Resource Development	4,585.67	7,278.68
3120	State Guaranteed Tax Base Aid	328,897.01	317,122.54
3444	State School Block Grant	64,334.47	64,334.47
3445	State Combined Fund School Block Grant	3,955.06	3,955.06
3446	SB96 Block Grant Reimbursement	5,269.54	0.00
6100	Material Prior Period Revenue Adjustments	3,900.00	6,576.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,625,658.02	1,627,918.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	639,783.84	510,021.09
			2XX Personal Services - Employee Benefits	100,297.76	91,668.83
			3XX Purchased Professional and Technical Services	54.75	0.00
			4XX Purchased Property Services	4,565.28	5,444.85
			5XX Other Purchased Services	3,326.98	6,035.86
			6XX Supplies and Materials	28,625.15	95,451.68
			810 Dues and Fees	4,294.72	0.00
			8XX Other Expenditures	0.00	2,790.80
	21XX Support Services - Students				
			1XX Personal Services - Salaries	32,895.96	34,665.00
			2XX Personal Services - Employee Benefits	6,311.53	6,858.71
			3XX Purchased Professional and Technical Services	15,797.00	16,480.00
			5XX Other Purchased Services	0.00	1,186.51

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services	94.00	2,250.00
		6XX	Supplies and Materials	0.00	646.00
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	26,567.79	40,101.68
		2XX	Personal Services - Employee Benefits	3,783.52	6,660.52
		3XX	Purchased Professional and Technical Services	17,535.40	13,910.40
		4XX	Purchased Property Services	3,484.97	3,050.00
		5XX	Other Purchased Services	3,297.23	238.14
		6XX	Supplies and Materials	12,699.08	22,002.54
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	79,478.88	80,298.96
		2XX	Personal Services - Employee Benefits	2,387.77	3,053.94
		3XX	Purchased Professional and Technical Services	2,497.50	7,497.50
		5XX	Other Purchased Services	1,065.23	3,992.18
		6XX	Supplies and Materials	1,737.43	6,409.71
		810	Dues and Fees	448.00	4,936.00
		820	Judgments Against the School District	23,500.00	9,657.20
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	105,516.12	81,918.18
		2XX	Personal Services - Employee Benefits	16,794.26	12,716.65
		3XX	Purchased Professional and Technical Services	10,877.12	2,811.54
		4XX	Purchased Property Services	10.00	0.00
		5XX	Other Purchased Services	11,930.96	19,896.11
		6XX	Supplies and Materials	2,490.65	4,464.16
		810	Dues and Fees	0.00	3,405.06
		8XX	Other Expenditures	1,204.98	0.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	78,246.57	70,228.59
		2XX	Personal Services - Employee Benefits	18,513.52	13,440.68
		4XX	Purchased Property Services	91,316.28	80,839.23
		5XX	Other Purchased Services	24,403.99	26,038.29
		6XX	Supplies and Materials	18,977.18	25,211.03
		810	Dues and Fees	2,160.00	258.00
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	50,866.11	18,646.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
		840	Principal On Debt	6,857.60	6,991.97
		850	Interest on Debt	451.82	478.63
	280		Special Education - Local and State		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	109,873.05	150,977.94



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	29,626.15	44,662.96
			3XX Purchased Professional and Technical Services	0.00	265.00
			5XX Other Purchased Services	1,320.00	1,804.01
			6XX Supplies and Materials	2,638.19	16,577.70
			62XX Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	7,186.52	6,600.63
360	State Gifted & Talented Reimbursement				
			1XXX Instruction		
			1XX Personal Services - Salaries	3,656.06	0.00
			2XX Personal Services - Employee Benefits	16.30	0.00
710	School Sponsored Extracurricular Activities				
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	2,425.00	1,625.00
			2XX Personal Services - Employee Benefits	11.92	6.33
720	School Sponsored Athletics				
			35XX Extracurricular - Athletics		
			1XX Personal Services - Salaries	9,235.00	10,338.34
			2XX Personal Services - Employee Benefits	119.40	128.16
			6XX Supplies and Materials	784.78	6,034.06
			810 Dues and Fees	0.00	765.00
910	Food Services				
			31XX Food Services		
			1XX Personal Services - Salaries	0.00	77.12
			2XX Personal Services - Employee Benefits	0.00	5.23
			5XX Other Purchased Services	0.00	791.19
			6XX Supplies and Materials	0.00	17,383.87
999	Undistributed				
			61XX Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	13,283.23
160	School Safety				
			998 School Safety Transfers to Building Reserve Fund		
			61XX Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	0.00	1,687.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,622,039.30</u>	<u>1,615,665.11</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					213,598.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,627,918.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,615,665.11	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	40,846.82	Less Last Year	47,577.07	(4b)	-6,730.25	
					-6,730.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					219,121.35	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	47,567.22	57,012.10
	1190 Penalties and Interest on Taxes	73.71	100.01
	1510 Interest Earnings	155.47	62.61
	2220 County On-Schedule Trans Reimb	33,293.12	30,351.24
	3210 State On-Schedule Trans Reimb	33,293.12	30,351.24
	3444 State School Block Grant	3,172.98	3,172.98
	3446 SB96 Block Grant Reimbursement	606.79	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,779.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		119,942.19	121,050.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			4XX	Purchased Property Services	150.00	0.00
			5XX	Other Purchased Services	120,085.88	121,976.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					120,235.88	121,976.58

Schedule Of Changes Worksheet				Fund Code 10
Beginning Fund Balance				10,702.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				121,050.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				121,976.58 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,776.39 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1611 National School Lunch Program		54,746.99	50,016.82
	1900 Other Revenue from Local Sources		50.52	0.00
	3220 State Food Services Match		375.32	0.00
	4550 Federal Child Nutrition		35,419.94	36,598.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			90,592.77	86,615.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	43,049.59	42,598.80
			2XX Personal Services - Employee Benefits	10,372.94	10,910.58
			4XX Purchased Property Services	2,860.47	1,706.57
			5XX Other Purchased Services	280.00	0.00
			6XX Supplies and Materials	41,533.23	20,200.04
			810 Dues and Fees	593.69	131.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,689.92	75,547.54

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						-11,067.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,615.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,547.54 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	2,494.26	3,026.86	
	1190 Penalties and Interest on Taxes	2.05	4.74	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,496.31</u>	<u>3,031.60</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	3,850.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,850.00	100.00	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						-67.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,031.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,863.64 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,116.35	250.98
	2240 County Retirement Distribution	182,840.43	164,339.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,956.78	164,589.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	100,041.88	75,240.10
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	2,575.68	2,653.40
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	2,824.64	3,005.52
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	4,087.34	6,581.87
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	13,184.48	13,675.80
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	18,212.39	12,838.25
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	13,137.95	11,271.75
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	25,606.16	32,946.50
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	599.92	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	340.34	540.42
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	1,044.39	747.54
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	6,785.68	7,084.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				188,440.85	166,585.44



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					18,675.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					164,589.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,585.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,680.04	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
106	Community Dinner	
	1920 Contributions/Donations from Private Sources	1,180.00
147	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,609.87
161	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	49,343.44
163	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	5,460.00
605	DONATIONS	
	1800 Revenue from Community Services Activities	250.00
	1900 Other Revenue from Local Sources	2,453.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,297.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
106	Community Dinner				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		661.14
			106 Subtotal		661.14
147	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		16,850.24
		5XX	Other Purchased Services		759.63
			147 Subtotal		17,609.87
161	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		39,648.48
		2XX	Personal Services - Employee Benefits		6,857.17
		6XX	Supplies and Materials		514.04
			161 Subtotal		47,019.69
163	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		4,466.00
		2XX	Personal Services - Employee Benefits		714.56



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		278.63
			163 Subtotal		5,459.19
812	Flex Forfeiture				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			7,409.10
		812 Subtotal			7,409.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					78,158.99

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					54,044.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,297.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,158.99 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	5,527.10	(4b)	-5,527.10
					-5,527.10 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,655.91 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
106 Community Dinner	1,180.00	661.14	518.86
147 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,609.87	17,609.87	0.00
161 Title I Improving Basic Programs	49,343.44	47,019.69	2,323.75
163 Gifted and Talented	5,460.00	5,459.19	0.81
605 DONATIONS	2,703.76	0.00	2,703.76
812 Flex Forfeiture	0.00	7,409.10	-7,409.10
Total	76,297.07	78,158.99	-1,861.92



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	13,283.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>13,283.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	13,004.27	0.00
			2XX Personal Services - Employee Benefits	20.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>13,024.61</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	250.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,283.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,533.34	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	32,073.71	780.50
	1190 Penalties and Interest on Taxes	51.42	26.14
	1510 Interest Earnings	31.12	0.00
	1900 Other Revenue from Local Sources	2,372.71	0.00
	3281 State Technology Aid	1,555.57	1,502.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,084.53	2,308.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	500.00	0.00
			5XX Other Purchased Services	240.85	0.00
			6XX Supplies and Materials	20,833.87	5,876.49
			810 Dues and Fees	344.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,919.18	5,876.49

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	29,295.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,308.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,876.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,728.20	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	101,883.23	115,287.97
	1190 Penalties and Interest on Taxes	160.05	206.89
	1510 Interest Earnings	479.77	492.80
	3120 State Guaranteed Tax Base Aid	28,008.13	17,054.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		130,531.18	133,042.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	100,000.00	105,000.00
			850	Interest on Debt	45,172.50	41,122.50
			860	Agent Fees/Issuance Costs	350.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				145,522.50	146,122.50	

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						31,643.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,042.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						146,122.50 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,563.82 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
160	School Safety		
	5301 School Safety and Security Transfer	0.00	1,687.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	1,687.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
133					
	190	School Safety Projects			
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	13,930.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,930.58	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	17,640.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,687.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	13,930.58	(4b)
	-13,930.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,397.38	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	28,392.29	35,085.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28,392.29</u>	<u>35,085.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	26,051.31	32,464.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>26,051.31</u>	<u>32,464.74</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	25,489.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,085.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,464.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,109.75	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	30,607.75	60,992.37
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	670,519.05	581,922.15
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,107.97	15,291.89
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	42,179.45	37,065.79
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	52,123.44	5,947.00
XX	XXX	4XXX	73X Major Equipment-New	12,673.25	12,699.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	5,170.00	100.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	34,020.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	34,020.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,340.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	48,988.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	220,988.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	150,977.94	0.00	0.00	0.00	0.00
280	1XXX	2XX	44,662.96	0.00	0.00	0.00	0.00
280	1XXX	3XX	265.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,804.01	100.00	0.00	0.00	0.00
280	1XXX	6XX	16,577.70	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,600.63	0.00	0.00	0.00	0.00
Totals			220,888.24	100.00	0.00	0.00	0.00

220,988.24

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	12,038.00	0.00	0.00	0.00	12,038.00
Land Improvements	176,667.00	0.00	0.00	0.00	176,667.00
Buildings	3,072,501.00	0.00	16,694.00	0.00	3,089,195.00
Machinery and Equipment	242,401.00	0.00	14,312.00	0.00	256,713.00
Totals at Historical Cost	3,503,607.00	0.00	31,006.00	0.00	3,534,613.00
Depreciation					
Building Accum	826,382.00	68,185.00	0.00	0.00	894,567.00
Machinery and Equipment Accum	173,979.00	18,546.00	0.00	0.00	192,525.00
Total Accumulated Depreciation	1,000,361.00	86,731.00	0.00	0.00	1,087,092.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,503,246.00	-86,731.00	31,006.00	0.00	2,447,521.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	11,186.00	0.00	0.00
Financial Administration (25XX)	942.00	0.00	0.00
Operations and Maintenance (26XX)	2,997.00	0.00	0.00
Transportation (27XX)	1,097.00	0.00	0.00
Food Service (31XX)	113.00	0.00	0.00
Unallocated	2,211.00	0.00	0.00
Total Depreciation for FY2016	18,546.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	62,945.83	18,492.00	0.00	0.00	81,437.83	0.00	81,437.83
Other Post Employment Benefits	7,425.00	0.00	0.00	537.00	6,888.00	0.00	6,888.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	70,370.83	18,492.00	0.00	537.00	88,325.83	0.00	88,325.83
Bond(s)							
02/15/2002	875,000.00	0.00	105,000.00	0.00	770,000.00	115,000.00	655,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	875,000.00	0.00	105,000.00	0.00	770,000.00	115,000.00	655,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0969-58740330

56 Yellowstone County

0969 Canyon Creek Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	229,192.75	51,823.89	0.00	281,016.64
Net Pension - TRS	1,108,695.00	91,279.00	0.00	1,199,974.00